

In the claims:

- 1 - 19. (Cancelled).
20. (Currently amended) An enteric soft capsule shell formed from a gel mass composition comprising
- a) a film-forming, water-soluble polymer,
 - b) an acid-insoluble polymer; and
 - c) an alkaline aqueous solvent;
- wherein the ratio of acid-insoluble polymer to ~~film-forming, water soluble~~ polymer is from about 30:70 to about 45:55 by weight; the final pH of the gel mass is less than or equal to about 9 pH units; and the moisture content of the enteric soft capsule shell formed from the gel mass composition is from about 2% to about 10%.
- 21 - 23. (Cancelled).
24. (New) The enteric soft capsule shell of claim 20, wherein the film-forming, water-soluble polymer is proteinaeous.
25. (New) The enteric soft capsule shell of claim 24, wherein the proteinaeous film-forming, water-soluble polymer is gelatin.
26. (New) The enteric soft capsule shell of claim 25, wherein the gelatin is extracted from animal bones or skins, and has about 100 to about 250 blooms.
27. (New) The enteric soft capsule shell of claim 20, wherein the film-forming, water-soluble polymer is a carbohydrate.
28. (New) The enteric soft capsule shell of claim 27, wherein the carbohydrate is selected from the group consisting of hydroxypropyl methylcellulose and methyl cellulose.

29. (New) The enteric soft capsule shell of claim 20, wherein the acid-insoluble polymer is selected from the group consisting of acrylic and methacrylic acid copolymers, cellulose acetate esters such as phthalate, butyrate, hydroxypropyl methyl cellulose phthalate, and salts thereof.
30. (New) The enteric soft capsule shell of claim 20, further comprising at least one plasticizer selected from the group consisting of sorbitol, glycerol, polyethylene glycol, poly-alcohols with 3 to 6 carbon atoms, citric acid, citric acid esters, triethyl citrate, and combinations thereof.
31. (New) The enteric soft capsule shell of claim 20, wherein the alkaline aqueous solution comprises an alkali selected from the group consisting of ammonia, sodium hydroxide, potassium hydroxide, ethylenediamine, hydroxylamine, and tri-ethanolamine.
32. (New) The enteric soft capsule shell of claim 20, wherein the alkaline aqueous solution comprises a volatile alkali.
33. (New) The enteric soft capsule shell of claim 32, wherein the volatile alkali is selected from the group consisting of ammonia and ethylenediamine.
34. (New) The enteric soft capsule shell of claim 20, wherein the alkaline aqueous solution is a hydroalcoholic solution.
35. (New) The enteric soft capsule shell of claim 20, where the final pH of the gel mass is less than or equal to about 8.5.
36. (New) The enteric soft capsule shell of claim 20, wherein the enteric soft capsule shell has a moisture content of from about 2% to about 10%.

37. (New) The enteric soft capsule shell of claim 36, wherein the moisture content is from about 4% to about 8%.
38. (New) The enteric soft capsule shell of claim 36, wherein the moisture content is about 8%.
39. (New) The enteric soft capsule shell of claim 20, wherein the gel mass compositions comprises a plasticizer, and the ratio of plasticizer to film-forming, water-soluble polymer is from about 1:9 to about 1:1 by weight.
40. (New) The enteric soft capsule shell of claim 39, wherein the ratio of plasticizer to film-forming, water-soluble polymer is about 1:3 by weight.